

# State Tax Anticipated Revenue (STAR Legislation)

Idaho Transportation Department

# Presentation Summary

- Purpose
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- Design Requirements
- Oversight Requirements
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# Purpose

- Provides sales and use tax rebate for new retail developments statewide

# Financial Provisions

- Rebates 60% of sales tax generated to developer from new commercial developments that require installation of and freeway interchange or related improvements along interstates or highways
- Capped at \$35 million
- Value of retail complex must be at least \$4 million
- Cost of highway improvements must exceed \$8 million



# Qualifying Improvements

- Installation of freeway interchange and/or related interchange improvements from an interstate highway, and/or;
- Includes right-of-way acquisition, on and off ramps, over and underpass improvements and signalization;
- Highway improvements

# Design Requirements I

- ITD or a political subdivision of the State of Idaho attests that all minimum requirements for design and construction of highway improvements have been met

# Design Requirements II

- Private sector developer covers all up-front costs from development to right-of-way acquisition to completion of construction through a funding and oversight agreement developed by ITD or a political subdivision of the State of Idaho

# Project Oversight I

- ITD or a political subdivision of the State of Idaho oversees the project to assure compliance with all local, state and/or federal requirements
- ITD or a political subdivision of the State of Idaho retains ownership of all right-of-way and new facilities and is responsible for maintenance



# Project Oversight II

- Federal Highway Administration is involved through the access review, environmental analysis and any design exceptions associated with federal facilities

# Project Oversight III

- Developer agrees to provide a performance bond guaranteeing the payment of all costs associated with the project to assure completion consistent with Chapter 19, Title 54, Idaho Code
- Neither the State of Idaho nor any political subdivision thereof are liable for any liens filed on a project

# Questions

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